

# **Exhibit 31**

Batra Foundation VADUZ			
(HSBC)			
Nysco Management Corp.			
BVI / MOSFON			
Holding Co			
(HSBC)			
Severways Trading Corp.	Five Mounts Properties Ltd.	Chestergate Investments Corp.	Sandford Industries Ltd.
BVI / DE + MB	BVI / DE + MB	BVI / DE + MB	BVI / DE + MB
Holding Co	Holding Co	Holding Co	Holding Co
(HSBC)	(HSBC)	(HSBC)	(HSBC)
Diacor Holdings Ltd.	Halley Research Corp.	Kilmarton Group Ltd.	Parman Holding Corp.
BVI / MB	BVI / DE + MB	BVI / MOSFON	BVI / DE + MB
Dividends	Merlin Biomed Acceptance	Ballyvest	Shady Inc. Bought to area + 2 AS. Held by London for California
(HSBC)			
Seavest Holdings Inc.	Cefialo - Comercio Internacional e Servicos LDA	Lauder International Corp.	
BVI / MOSFON	Madeira / DE + Madeira Fiduc	BVI / DE + MB	
701 Residence Corp (USA prop)	Hi-Tech share PF (ex DUCATI)	Hi-Tech share PF (65)	
(HSBC)			
Wiltonia Investments Ltd.	Donroy Investments Ltd.	Northern Financial Group Ltd.	
BVI / DE + MB	BVI / MOSFON	BVI / MOSFON	
Hermitage Cap. Man. Ltd.	Hi-Tech share PF (R. Steph + Bstearns)	Odimo sold	
(HSBC) (HSBC Gey?)	(HSBC)		
Oldpoint International Corp.	Coumon Group SA	Lenorth Holdings SA	
BVI / KH	BVI / MOSFON	BVI / MOSFON	
Canary - sold	Gemplus	Odimo	
(RNB Lugano?)			
Riverview Enterprises Inc.	Elengrove Resources Inc.	Redel Inc.	
BVI / KH	BVI / MOSFON	BVI / DE + MB	
Canary - sold	Atoll refunded	TUCOW Options	
(RNB Lugano?)	(HSBC) (Satra)		
Newfield Development Corp.	Calrex Trading Ltd.	Annesley Associates Inc.	
BVI / KH	BVI / DE + MB	BVI / MOSFON	
Canary - sold	S. Afr Investments (AVMIN)	E-data shares	
(RNB Lugano?)	(HSBC) (Lehm?) (RNB NY?) (ABN Mosc?)	Brait Securities	
(HSBC)			
Sedenco Trading Inc.			
BVI / DE + MB			
S. Afr Investments (AVMIN)			
(HSBC) (Investec)			
Woodross Group Ltd.			
BVI / MOSFON			
S. Afr Investments (AVMIN)			
(HSBC) (Investec)			
EPBS Ltd.	Aramon Finance Corporation	Norinter Investments Ltd.	
BVI / DE + Quest Services	BVI / DE + MB	BVI / DE + MB	
Guarantee Chilton	S. Afr Investments (AVMIN)	Oron Management Co	
Chilton Entertainment Resorts Group	(HSBC) (Investec) (Chi) (BoE) (Salomon)	Norinter Investments (Pty) Ltd	
BVI / MOSFON	Arctic Resources Ltd.	R.S.A. / RO + JGM	
RedSealHotels (Casino)	BVI / MOSFON	Oron Management Co - RSA subs	
(HSBC)	S. Afr Investments (AVMIN)		
(HSBC) (Investec) (FIBI)			
Oakhill Holdings Corp.			
BVI / KH			
Tarpley Property Holdings Inc.			
USA - KH			
Tarpley Belnord Corp.			
Tarpley Comet Corp.			
Tarpley Newrock Corp.			
USA property			

Ascot Aviation Ltd - LIQUIDATED

Galligale Holding NV - SOLD

Bayriver Foundation VADUZ

Bayriver International Corporation

BVI / MB sole

S. Afr Investments (AVMIN)

HSBC ATC